

State Board of Equalization
Sales and Use Tax Department

OPERATIONS MEMO

Confidential

No. : 1015
Date : December 16, 1993
Revised : January 6, 1995

SUBJECT: SWAP MEET ENFORCEMENT PROGRAM

BACKGROUND AND PURPOSE

The objective of this enforcement program is to achieve a high degree of public compliance with the provisions of the Revenue and Taxation Code at swap meets, flea markets, and special events. Over the past three years, various studies and resulting recommendations have focused attention on this matter, affecting how the law and the Board cope with this type of business activity. This memo states current procedures and practices to be used when conducting swap meet, flea market, or special event enforcement activities.

Section 6073(c) defines the topic of this memo as follows:

“Swap meet, flea market, or special event,” as used in this section, means an activity involving a series of sales sufficient in number, scope and character to constitute a regular course of business, or any event at which two or more persons offer tangible personal property for sale or exchange and at which a fee is charged for the privilege of displaying such property for sale or exchange or at which a fee is charged to prospective buyers for admission to the area where such property is offered or displayed for sale or exchange.

This memo will simply use the term “event” to refer to swap meets, flea markets, and special events, and the term “operators” to refer to event operators.

Section 6073 allows the Board to require operators to obtain written evidence that the sellers participating at the event hold a seller’s permit, or are not offering for sale any item that is subject to sales tax. The Board has the authority to impose a penalty on operators who do not comply with the law. The majority of events are held on weekends when Board offices are closed. The sheer number of events makes it impossible for Board employees to be present at all events to ensure all participants requiring permits are properly permitted. Consequently, the legislature chose to impose the verification obligation on operators, since operators are in the best position to ensure prospective sellers have made a reasonable effort to meet legal requirements.

In 1992, the legislature specifically allocated funding for Board special enforcement positions to deal with the ever increasing event issues. The role of Board employees in this process is to ensure that event operators are in compliance with the law, and to work with them in a cooperative effort to ensure overall compliance with the Sales and Use Tax Law.

LAW CHANGES

Senate Bill 1608, Chapter 902, Statutes of 1992, amended Section 6073 of the Revenue and Taxation Code, operative January 1, 1993. Changes which affect the Board's enforcement program are:

1. The one thousand (\$1,000) dollar fine for each offense imposed upon any swap meet, flea market, or special event operator who fails or refuses to comply with provisions of Section 6073 was changed to a penalty. This means that the Board may now assess the penalty directly against the operator, using established assessment procedures.
2. The Board has specific authority to notify an operator to provide a listing of sellers conducting selling activities on the operator's premises. The Board's notification must be in writing, and the operator is required to provide the listing within 30 days after the date of the Board's notice. The imposition of this requirement on an operator is restricted to a maximum of three times in a calendar year.

Operators are required to provide specific information on the listing. In the case of sellers holding permits, the listing shall contain, at a minimum, the seller's:

- a. name
- b. seller's permit number.

For any participating sellers who do not hold permits, the listing shall contain, at a minimum, the seller's:

- a. name
- b. address
- c. driver's license number
- d. Reason for exemption (non-taxable product or occasional seller).

Senate Bill 103, Chapter 1109, Statutes of 1993, amended Section 6073 of the Revenue and Taxation Code, operative January 1, 1994. Changes or clarifications which affect the Board's enforcement program are:

1. Driver's license number was substituted for social security number as the required identifying number. Vendors can be required by event operators to furnish their driver's license numbers on a form authorized by the Board or under Section 6073.1.
2. The law has been clarified to state that written verification is needed for both vendors holding permits and vendors not required to hold permits.

Assembly Bill 3212, Chapter 393, Statutes of 1994, added Section 6073.2 of the Revenue and Taxation Code, operative September 1, 1994. This bill exempts events or trade shows, meeting certain restrictions, from the Revenue and Taxation Code Section 6073 requirements. The restrictions are:

1. No tangible property may be sold at the event or show.
2. The trade show is closed to the general public.
3. The event or show is operated by an Internal Revenue Code Section 501(C) nonprofit group.

Swap meet coordinators may continue to request a listing of names and addresses of attendants, to be provided within 10 days after the close of the show.

Senate Bill 1733, Chapter 903, Statutes of 1994, amended Section 6073 of the Revenue and Taxation Code, operative January 1, 1995. Change or clarification which affects the Board's enforcement program is:

1. The law has been amended to specify that swap meet operators must retain records to the same extent as regular retailers and sellers (a period of not less than four years).

GUIDELINES.

Districts bear primary responsibility for the effectiveness of this program. Duties performed by district staff include:

1. Statewide participation and time allocation
2. Continuing identification of operators and events
3. Notification to operators of requirements
4. Site visits/spot checks
5. Listing requests and reviews
6. Occasional Seller Status Abuse Detection (OSSAD) process
7. Audit leads
8. Monthly reports
9. Penalty assessment

A. STATEWIDE PARTICIPATION AND TIME ALLOCATION

Uniform procedures must exist throughout the state when dealing with event issues. All offices must dedicate efforts to this project, even those offices which did not receive a special enforcement position. Each district administrator must designate an experienced tax representative to serve as that district's swap meet and special event coordinator. Districts with allocated special enforcement positions must designate a backup staff member who will assume the role of the regular swap meet and special events person in the regular person's absence. Branch office staff will cooperate with the district coordinator in scheduling and performing event enforcement activities.



B. CONTINUING IDENTIFICATION OF OPERATORS AND EVENTS

Districts are to identify and maintain a current list of operators conducting event activities in the district. All districts should already maintain operator lists. This information is critical to uniform enforcement and maximum compliance. Districts must maintain an ongoing effort to identify and investigate new or seasonal events which are within the scope of this project. Typical sources of information can include local chambers of commerce, civic centers, fairgrounds, memorial buildings, convention centers, and colleges. The local Board office should be placed on the mailing lists of these organizations so calendars of events can be obtained. Local newspapers should also be regularly examined for further leads. Specialty publications are also sources of scheduled events. If such publications have broad statewide application, the Compliance Planning and Evaluation Section should be notified. Sellers and operators are also sources of information, so information should be solicited when contacts are made.

C. NOTIFICATION TO OPERATORS OF REQUIREMENTS

Each district must identify and contact all swap meet, flea market and special event operators located within the district to inform them of the current requirements. Form BT-410-A, *Notice to Operators of Swap Meets, Flea Markets, or Special Events*, has been revised for this purpose (a sample is attached). Districts should have a current contact list of operators resulting from continuing enforcement program activities. Also, the December 1992 Tax Information Bulletin contained a short outline on the new law provisions in an article reviewing new legislation. Districts are to maintain a record of all operators who are notified of the modified Section 6073 provisions, and the date notified. Names, addresses, and dates of operators so notified are to be submitted to the Compliance Planning and Evaluation Section with the monthly report.

At the time of contact, operators must also be furnished with Forms BT-410-D and BT-530-B. Form BT-410-D, *Swap Meets, Flea Markets, or Special Events Certification*, (copy attached) provides a recommended method for gathering event participant information. Form BT-530-B is a tax return schedule which is to be provided to sellers who hold a permit for a permanent business location but are not registered to conduct business for that event location. By properly completing and attaching this schedule to their return, the local tax portion of the sales tax will be properly allocated. This form is discussed in greater detail in Operations Memo 1006, *Registering Taxpayers Who Make Sales at Temporary Sales Locations*.

Finally operation must be made aware of the occasional seller data submission requirements. Copies of all occasional seller certifications accepted by operators are to be forwarded to their local Board office. These will be entered at the district level into the Occasional Seller Status Abuse Detection (OSSAD) process.

Exhibit A is a letter format for district use in conveying the information to operators.

It is recommended that personal or phone contact be made with event operators to ensure they understand their obligations and the occasional seller data submission requirements.

D. SITE VISITS/SPOT CHECKS

An examination and spot check of individual event sellers should occur after the operator is advised of the requirements of Section 6073, and has had a reasonable amount of time to comply. A spot check does not include every seller at an event, but should include a random sample, or every tenth booth, or some similar criteria, which may depend on the number of sellers at the event.

During the spot check, sellers found to be operating without permits or with revoked or closed-out permits should be permitized accordingly. Regular or temporary permits may be issued and revoked or closed-out permits may be reinstated, as provided in the Compliance Policy and Procedures Manual. Operators should be advised regarding the results of the spot-check and verbally warned of any problems discovered. If a seller who clearly requires a permit does not have one and refuses to apply for one on the spot, the operator should be advised, and the operator should eject that seller from the site.

Remember, the purpose of the visit by Board representatives is to verify compliance with Section 6073, not to issue permits. Permits should only be issued when a seller requiring a permit is directly encountered by the Board representative during a spot check. Under no circumstances should an operator be told the Board's representative is visiting the site for the purpose of issuing permits.

When permitizing or reinstating errant sellers, any of the following actions may result:

1. Delinquent returns are obtained
2. BT-1043-D's are prepared
3. Misallocated local tax is discovered and reallocated, or appropriate allocation forms are furnished
4. Leads are submitted to Audit.

When the spot-check results in finding a material number of unlicensed sellers, the operator is warned in writing. Exhibit B provides a letter to use in this situation. Since many operators hold events throughout the state, a copy of any Exhibit B letter issued is to be forwarded to Compliance Planning. A statewide directory indicating districts, dates, and operators on such letters will periodically be issued. This will alert any district to contact another district which has discovered problems with an operator, to help determine the appropriate course of action.

After a reasonable amount of time for the operator to establish corrective procedures, individual sellers should again be spot-checked.

Spot-checks are continued and warnings issued until the operator is in substantial compliance with Section 6073 or it becomes obvious the operator is not attempting to comply. If the operator fails to cooperate, assess the one thousand (\$1,000) dollar penalty. Obtain and retain in file adequate documentary evidence to support the imposition of the penalty.

Board staff, in cooperation with event operators, may ask operators to voluntarily provide sign-up rosters of participants in advance of an event, and give the operator advance notification of any exceptions so that problems can be corrected. If the operator is cooperative and wishes to volunteer the information, this practice can be performed as often as necessary. Such a system, in conjunction with periodic event spot-checks, can result in a high level of compliance. However, it should be noted that a statutory constraint of three official listing requests per calendar year, requested in writing, is now part of Section 6073, so an operator may refuse to cooperate once this limit has been met. Even if lists cannot be obtained, compliance spot checks and other actions should continue, particularly in the case of non-complying operators.

E. LISTING REQUESTS AND REVIEWS

Initially, districts will request listings for those swap meets, flea markets, and special *events* which represent enforcement problems in their districts. The 1993 changes to Section 6073 codify the Board's authority to require this information.

The following steps should be followed in the listing request process:

1. The letter format presented in Exhibit C is to be used when ordering seller listings from operators. Maintain a copy in the office file for follow up.
2. When a request does not result in a timely response, send the request again, using certified mail.
3. If a response is not received, send the follow-up letter shown in Exhibit D using certified mail.
4. If the operator will not comply, assess the penalty for non-compliance.
5. After the determination is issued and/or collected, issue another request for the list, using certified mail. If cooperation is not obtained, repeat the penalty assessment and collection process until compliance is obtained.



Submission of a full set of completed copies of revised Form BT-410-D by operators will be acceptable as meeting the listing requirement.

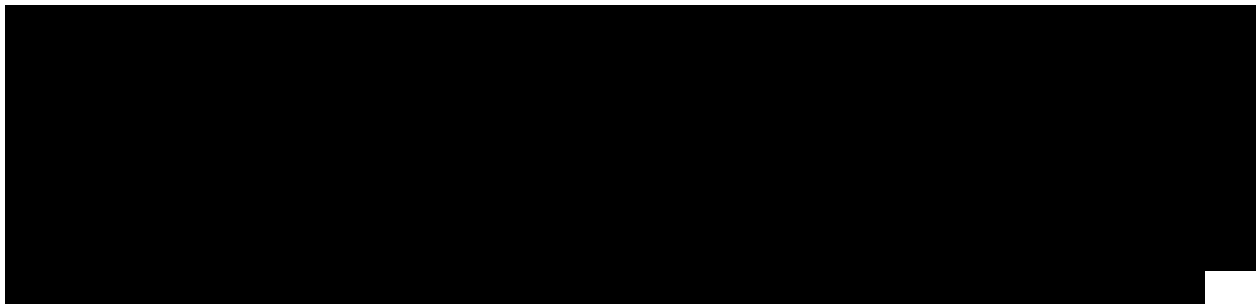
When reviewing listings, district staff will verify all entries for sellers with account numbers. Operators will be notified of any closed out, revoked, or fictitious accounts discovered. Exhibit E provides a letter for this purpose. Exhibit F provides an alternative letter, similar to Form BT-570-A, which can be used to notify operators regarding individual sellers who do not hold valid seller's permits. Exhibit G provides a notification letter to be used to notify an operator when a revoked event seller has been reinstated.

Exhibits F and G are to be routinely used by staff who are assigned to work revoked accounts. Copies of any letter will be provided to district swap meet personnel.

District staff may scan lists of non-permitted sellers for possible violators, but violations are not usually determined from this information alone. Sellers abusing the occasional sales provisions of the Sales and Use Tax Law are best detected in a statewide comparison process.

F. OCCASIONAL SELLER STATUS ABUSE DETECTION (OSSAD) PROCESS

This process will be used to identify sellers who make sales at more than two events in any twelve month period. The more than two event threshold is being used to identify individuals who clearly require permits. Do not confuse this threshold with the definition of an occasional seller. Individuals who may be selling at only one event are required to hold a seller's permit for a series of sales of sufficient number, scope, and character. Consult Revenue and Taxation Code Section 6006.5 and Regulation 1595 for the definition of an occasional seller.



G. AUDIT LEADS



Results from audit activities are to be included on the existing monthly reports submitted to the Assistant Chief of Field Operations.

H. MONTHLY REPORTS

The existing system of monthly reports will continue. Ali districts have been submitting this report since July 1992. The report for each month must be submitted by the fifteenth of the following month to the Assistant Chief of Field Operations, MIC:48. Compliance Planning will review and summarize the data, then present quarterly information to management. It is important that all direct results from compliance efforts be furnished in the monthly reports, as this information is used in measuring the effectiveness of the program. Direct results are those attributable to the direct action of the swap meet representative, not the result of voluntary compliance. For example, do not provide data reflecting the number of taxpayers obtaining permits in the office even though they may be doing so because an operator would not allow them to make sales until after they obtained a permit.

I. PENALTY ASSESSMENT

Form BT-1043-D, *Notice of Determination Request*, has been revised to add the necessary check box for designation of the swap meet penalty. Do not submit assessments under Section 6073 on a BT-1043-D used to clear delinquencies or other problems. Submit such matters on a separate BT-1043-D. The time period shown on the assessment is the month in which the violation occurred. As the assessment is a penalty, no dollar amount by jurisdiction breakdowns are to be made. Explanatory comments should be included on the BT-1043-D, since the penalty could be due to any of the following violations:

1. Failure to provide participating seller listing within the specified time.
2. Failure to substantially provide the required information on the listing (a small number of minor errors or omissions are not sufficient grounds for imposition of the penalty).
3. Failure to routinely obtain documentation of a seller's status. This includes failure to obtain, from a seller participating in an event, evidence which shows the seller is the holder of a valid seller's permit or a written statement from the seller that he/she is not selling taxable items. (This information is normally provided by the proper completion of Form BT-410-D, *Swap Meets, Flea Markets, or Special Events Certification*.)



If the operator is not required to have a seller's permit number, and a situation arises where a penalty must be imposed, an arbitrary number must be assigned and the assessment created using that number. Existing procedures for obtaining an arbitrary number are to be used.

The BT-1043-D process will result in the issuance of a determination, and the operator will be entitled to the same appeal rights afforded other determinations. This means that the operator can petition the assessment within the 30 day period following issuance of the determination.

Districts are to forward requests for approval for all swap meet penalties to the Chief of Field Operations.

FORMS AFFECTED

The following forms have been affected, revised, or created as a result of changes to the swap meet enforcement program:

BT-410-A, *Notice to Operators of Swap Meets, Flea Markets, or Special Events*, has been revised to notify operators of all the pertinent provisions of the Revenue and Taxation Code and applicable Board procedures.

BT-410-B, *Notice to Sellers (Poster)*, has been revised to include a statement regarding the permit verification requirements and a statement regarding Form BT-530-B.

BT-410-D, *Swap Meets, Flea Markets, or Sellers Events Certification*, has been revised to become an all purpose certification form which can be completed by all event participants.

BT-530-B, *Local Tax Allocation for Temporary Sales Locations*, is a new form discussed in Operations Memo 1006, *Registering Taxpayers Who Make Sales at Temporary Locations*. It is used to improve local tax allocation by event sellers.

BT-961, *Seller's Requirements - Swap Meets, Craft Fairs or Shows*, has been incorporated into Form BT-410-D, and is now obsolete.

BT-1043-D, *Notice of Determination Request*, has been modified to include a check box for the Section 6073 penalty. Refer to Operations Memo 919, *Notice of Determination Request, BT-1043-D*.

Department of Justice Form BI 107 (formerly OCCIB 56), *Swap Meet Sellers Information Report*, is an acceptable substitute for BT-410-D, since it contains all the required information and is the approved form provided for under Section 6073.1 of the Revenue and Taxation Code. The Department of Justice is currently reviewing this form, and may discontinue BI 107 availability in the future. It is possible certain local law enforcement agencies may still require the use of this form.

Operators still wishing to use Form BI 107 can obtain a camera ready copy, suitable for use as a reproduction master, directly from the Department of Justice at the following address:

Dept. of Justice/Bureau of Investigations
P.O. Box 163029
Sacramento, CA 95816-3029

LIST OF EXHIBITS

The following is a list of exhibits attached to this operations memo:

- | | |
|-----------|--|
| Exhibit A | Operator Contact Letter |
| Exhibit B | Operator Warning Letter |
| Exhibit C | Listing Request Letter |
| Exhibit D | Follow up Listing Request Letter |
| Exhibit E | Listing Review Results Letter |
| Exhibit F | Notification to Operator of Invalid Permit |
| Exhibit G | Notification to Operator of Reinstated Permit |
| Exhibit H | Form BT-410-A, <i>Notice to Operators of Swap Meets, Flea Markets, or Special Events</i> |
| Exhibit I | Form BT-410-D, <i>Swap Meets, Flea Markets, or Special Events Certification</i> |
| Exhibit J | Form BT-410-B, <i>Notice to Sellers (Poster)</i> |

QUESTIONS

Any questions of a procedural nature not answered by this memo which are related to the Swap Meet Enforcement Program should be directed to the Compliance Planning and Evaluation Section.

OBSOLESCENCE

This Operation Memo will become obsolete when incorporated into the appropriate manuals.

Glen A. Bystrom
Deputy Director
Sales and Use Tax Department

Attachments

Distribution: 1-D

EXHIBIT A

Office address

December 20, 1994

OPNAME
OPMADDRESS
OPCTYSTZP

Enclosed is important information regarding requirements imposed upon operators of swap meets, flea markets, or special events in California.

Form BT-410-A, Operators of Swap Meets, Flea Markets, or Special Events, outlines your duties and responsibilities under Sections 6073 and 6073.1 of the California Revenue and Taxation Code. Your duties include seller verification and recordkeeping requirements. The Board will periodically request lists of seller information from you. Please review the notice carefully.

Form BT-410-D, Swap Meets, Flea Markets, or Special Events Certification, is a revised multi-purpose form which you may use to obtain information from prospective sellers. You may reproduce copies of the form for your use. If you elect to use some other form to collect this information, it must contain the essential elements provided on the BT-410-D. As part of continuing enforcement efforts, you need to submit all completed occasional seller certifications to your local Board office. This must be done at least once per month, or immediately following an event if the event is held less frequently than once per month.

Form BT-530-B, Local Tax Allocation for Temporary Sales Locations, is to be provided to event sellers who do not have a permit which shows your event location. This form will allow those sellers to correctly allocate taxes to the local city and/or county.

Form BT-410-B, Notice to Sellers, may be used as a poster at events to bring attention to the legal and procedural requirements.

Please contact me at the Board office listed on this letter if you have any questions or would like to discuss these materials.

Sincerely,

Authorized Representative

EXHIBIT B

Office address

December 20, 1994

OPNAME
OPMADDRESS
OPCTYSTZP

On **DATECHK**, representatives of the Board of Equalization conducted a "spot-check" of the **EVENT** at **PLACE**. Serious compliance problems were discovered. Sellers who clearly required California Seller's Permits for the collection and submission of the California Sales Tax were actively allowed to engage in business without the proper permits.

This letter is to remind you, as an event operator, of the requirements of Section 6073 of the California Revenue and Taxation Code. This law provides for the imposition of a one thousand dollar (\$1,000) penalty on swap meet, flea market, and special event operators who fail to obtain, from a person desiring to engage in or conduct business as a seller, evidence that the person is the holder of a valid California Seller's Permit, or a written statement from the person that he or she is not offering for sale any item which is subject to the tax.

Please be warned that if Board representatives discover future violations of this type, it will be necessary to impose the penalty provided for by Section 6073.

If you need to discuss this matter or have questions, please contact me at the address or phone number shown on this letter.

Sincerely,

Authorized Representative

cc: Headquarters - Compliance Planning, MIC: 44

EXHIBIT C

Office address

December 20, 1994

OPNAME
OPMADDRESS
OPCTYSTZP

Operative January 1, 1993, Section 6073 of the California Revenue and Taxation Code provides that the Board of Equalization may notify operators of swap meets, flea markets, or special events to provide to the Board a listing of all sellers conducting business activities on premises owned or controlled by the operator.

This letter notifies you to provide the required listing to the Board address shown above.

You must provide the required information within 30 days from the date of this notice. Failure to comply with this notice subjects you to a \$1,000 penalty.

The minimum required listing information includes:

For sellers holding California seller's permits

1. name
2. seller's permit number

For sellers not required to hold permits

1. name (and business name, if different)
2. address
3. driver's license number
4. reason for exemption, including product type

Activities for at least the four months preceding this request are to be included, or for those events since you last provided this information, whichever is the shorter period. Also include information for any upcoming events for which you have signup lists. We would appreciate information segregated into two groups, sellers who hold permits and those who do not. Copies of completed forms BT-410-D are acceptable for compliance with this requirement.

The information will be used to verify and ensure compliance with California's tax laws. Your prompt reply will be appreciated.

Sincerely,

Authorized Representative

EXHIBIT D

Office address

December 20, 1994

OPNAME
OPMADDRESS
OPCTYSTZP

As authorized by Section 6073 of the California Revenue and Taxation Code, the Board of Equalization on **DATELETT** requested you to provide a listing of all sellers conducting business activities on premises owned or controlled by you as an operator of a swap meet, flea market, or special event. To date, this office has not received the information requested.

As requested in our prior correspondence, you have been notified to provide the required listing to the Board address shown above.

The minimum required listing information includes:

For sellers holding California seller's permits

1. name
2. seller's permit number

For sellers not required to hold permits

1. name (and business name, if different)
2. address
3. driver's license number
4. reason for exemption, including product type

Activities for at least the four months preceding this request are to be included, or for those events since you last provided this information, whichever is the shorter period. Also include information for any upcoming events for which you have sign-up lists. We would appreciate information segregated into two groups, sellers who hold permits and those who do not. Copies of completed forms BT-410-D are acceptable for compliance with this requirement.

Please provide this list no later than **DATEDUE**, or contact the Board at the above number to notify us of the reason for the delay and a date when the information will be provided.

Failure to comply with this notice will result in the assessment of a \$1,000 penalty.

Sincerely,

Authorized Representative

EXHIBIT E

Office address

December 20, 1994

OPNAME

OPMADDRESS

OPCTYSTZP

The list of seller's permits provided by you for the **EVENTNAME** held at **EVENTPLACE** on **EVENTDATE** has been checked for validity. Lists of the invalid permits are enclosed. These lists include the following problems:

No Registration:	NUM-NOREG
Revoked Accounts:	NUM_REVO
Closed Out Accounts:	NUM_CO

Persons who have provided permit numbers which do not reflect on our registration system or permit numbers which are revoked or closed out should not be allowed to sell at any events until they obtain a permit or reinstate their account.

Operators of swap meets, flea markets, or special events are required, as a prerequisite to renting or leasing space to a prospective seller, to obtain evidence that each seller is the holder of a valid California seller's permit, or a written statement from the seller that he or she is not offering for sale any item which is subject to the sales tax. Board Form BT-410-D may be used for this purpose. Section 6073 of the California Revenue and Taxation Code provides for the imposition of a one thousand dollar (\$1,000) penalty against an event operator for each offense of these requirements.

Board representatives may spot check events for compliance. Please inform all participating sellers at events you sponsor that their seller's permits are to be conspicuously displayed, or made available upon request.

Please contact me at the Board office shown on this letter if you have any questions or need further information.

Sincerely,

Authorized Representative

EXHIBIT F

Office address

December 20, 1994

OPNAME
OPMADDRESS
OPCTYSTZP

Permit Number : **PERMITNUM**
Name : **TPNAME**
Firm Name : **TPDBA**
Address : **TPADDRESS**
City : **TPCTYSTZP**

The referenced person does not presently hold a valid seller's permit. The permit number shown above is either revoked or closed out.

Persons who provide permit numbers which are revoked or closed out should not be allowed to sell at any events until they obtain a permit or reinstate their account.

You will be notified when the above permit number is reinstated.

Operators of swap meets, flea markets, or special events are required, as a prerequisite to renting or leasing space to a prospective seller, to obtain evidence that each seller is the holder of a valid California seller's permit, or a written statement from the seller that he or she is not offering for sale any item which is subject to the sales tax. Section 6073 of the California Revenue and Taxation Code provides for the imposition of a one thousand dollar (\$1,000) penalty against an event operator for each offense of these requirements.

Please contact the undersigned at the Board office shown on this letter if you have any questions or need further information.

Sincerely,

Authorized Representative

cc: District Swap Meet Coordinator

EXHIBIT G

Office address

December 20, 1994

OPNAME

OPMADDRESS

OPCTYSTZP

Permit Number : **PERMITNUM**
Name : **TPNAME**
Firm Name : **TPDBA**
Address : **TPADDRESS**
City : **TPCTYSTZP**

On **NOTICE_ATE**, you were notified that the above person's seller's permit was revoked or closed out.

This is to inform you that the Board has reinstated the referenced seller's permit.

Please contact the undersigned at the Board office shown on this letter if you have any questions or need further information.

Sincerely,

Authorized Representative

cc: District Swap Meet Coordinator